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*Of Counsel:*

DAVID L. ANDERSON (CABN 149604)  
UNITED STATES ATTORNEY

*Counsel for the United States of America*

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

DAVID A. STURMAN and  
CELINDA M. STURMAN,  
Petitioners,  
v.  
UNITED STATES OF AMERICA,  
Defendant. }  
Case No. 3:20-cv-7564-JCS  
Related Case No. 20-CV-07787-JCS  
  
UNITED STATES' UNOPPOSED  
MOTION FOR AN EXTENSION OF  
TIME TO FILE ITS RESPONSE

The United States hereby moves this Court, pursuant to L.R. 6-3, for an extension of time within which to respond to the Petition filed in this matter. The United States is seeking to extend its time to respond from December 28, 2020 to January 27, 2021. The United States further requests that the Case Management Conference, currently set for January 28, 2021, at 1:30 p.m., be continued to a later date commensurate with any extension of time granted by the Court for the United States to file its response. In

1 support of its request, the United States submits the Declaration of Mahana K. Weidler,  
2 the proposed order, and avers as follows:

3 1. On October 28, 2020, Petitioners filed a Complaint seeking to quash thirty-seven  
4 summonses issued by the IRS. (Dkt. # 1.)

5 2. On October 29, 2020, the United States Attorney for the Northern District of  
6 California and the United States Attorney General were served.

7 3. The IRS is currently in the process of evaluating and possibly withdrawing one or  
8 more of the summonses at issue in this matter. However, due to the ongoing pandemic  
9 and other administrative constraints, the IRS may not be able to complete the review  
10 and withdrawal process before December 28, 2020.

11 4. The United States is requesting an extension of time to file its response in order to  
12 try to resolve this matter among the parties with minimal court intervention to the  
13 extent possible.

14 5. Prior to filing this motion, the undersigned counsel conferred with Mr. Alexander  
15 Kugelman, the attorney representing Petitioners and Mr. Kugelman does not oppose a  
16 30-day extension for the United States to file its response.

17 6. This is the United States' first request for an extension of time to file a response to  
18 the Petition. This request is made in good faith and not for the purpose of delay.

19 7. By moving for an extension of time, the United States does not waive any defenses  
20 listed in Rule 12 of the Federal Rules of Civil Procedure.

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1 WHEREFORE, for good cause shown, the United States requests that the Court  
2 grant this motion and extend the time to answer or otherwise respond from December  
3 28, 2020 to January 27, 2021, and continue the currently-scheduled Case Management  
4 Conference from January 28, 2021, to a later date commensurate with any extension of  
5 time granted by the Court for the United States to file its response.

6 DATED: December 23, 2020

7 Respectfully submitted,

8 RICHARD E. ZUCKERMAN  
9 PRINCIPAL DEPUTY ASSISTANT  
ATTORNEY GENERAL

10 /s/ Mahana K. Weidler  
11 MAHANA K. WEIDLER  
12 TRIAL ATTORNEY, TAX DIVISION  
U.S. DEPARTMENT OF JUSTICE

13 *Of Counsel:*

14 DAVID L. ANDERSON  
UNITED STATES ATTORNEY

15 *Counsel for the United States of  
16 America*

## **CERTIFICATE OF SERVICE**

I hereby certify that on this 23rd day of December, 2020, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

Alexander Kugelman  
Kugelman Law, P.C.  
alex@kugelmanlaw.com

## *Counsel for Petitioners*

/s/ Mahana K. Weidler  
MAHANA K. WEIDLER  
Trial Attorney, Tax Division  
U.S. Department of Justice

RICHARD E. ZUCKERMAN  
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}  
Case No. 3:20-cv-7564-JCS  
Related Case No. 20-CV-07787-JCS  
  
**DECLARATION OF MAHANA K.  
WEIDLER IN SUPPORT OF  
UNITED STATES' UNOPPOSED  
MOTION FOR AN EXTENSION OF  
TIME TO FILE ITS RESPONSE**

I, Mahana K. Weidler, pursuant to 28 U.S.C. § 1746, declare that:

1. I am a trial attorney with the United States Department of Justice, Tax Division, located in Washington, D.C.
2. I have been assigned to the above-captioned matter and I have access to the Department of Justice files concerning this matter. I submit this declaration in support

1 of the United States' Unopposed Motion for an Extension of Time to File its Response,  
2 and to place certain evidence before the Court.

3 3. On October 28, 2020, Petitioners filed a Complaint seeking to quash thirty-seven  
4 summonses issued by the IRS. (Dkt. # 1.)

5 4. On October 29, 2020, the United States Attorney for the Northern District of  
6 California and the United States Attorney General were served.

7 5. The IRS is currently in the process of evaluating and possibly withdrawing one or  
8 more of the summonses at issue in this matter. However, due to the ongoing pandemic  
9 and other administrative constraints, the IRS may not be able to complete the review  
10 and withdrawal process before December 28, 2020.

11 6. The United States is requesting an extension of time to file its response in order to  
12 try to resolve this matter among the parties with minimal court intervention to the  
13 extent possible.

14 7. Prior to filing this motion, the undersigned counsel conferred with Mr. Alexander  
15 Kugelman, the attorney representing Petitioners and Mr. Kugelman does not oppose a  
16 30-day extension for the United States to file its response.

17 8. This is the United States' first request for an extension of time to file a response to  
18 the Petition. This request is made in good faith and not for the purpose of delay.

19 I declare under penalty of perjury that the foregoing is true and correct.

20 Respectfully submitted this 23<sup>rd</sup> day of December, 2020.

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*/s/ Mahana K. Weidler*  
MAHANA K. WEIDLER  
TRIAL ATTORNEY, TAX DIVISION  
U.S. DEPARTMENT OF JUSTICE

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**[PROPOSED] ORDER GRANTING  
UNITED STATES' UNOPPOSED  
MOTION FOR AN EXTENSION OF  
TIME TO FILE ITS RESPONSE**

The Court, having considered the United States' Motion for an Extension of Time to File its Response, and good cause appearing therefor, hereby orders as follows:

1. United States' Motion for an Extension of Time to File its Response is GRANTED;
2. The United States' deadline to respond to the Petition is extended from December 28, 2020 to January 27, 2021;

1       3. The Case Management Conference currently set for January 28, 2021, at 1:30 p.m.,  
2       is continued to a ~~later date to be set by the Court~~ March 4, 2021 at 1:30 p.m.

3       **IT IS SO ORDERED.**

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5       Dated: December 28, 2020

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